

EXHIBIT B-2

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A	B	C	D	E	F	G	H	I	J	K	L	M	N
SCHEDULE OF CONTRACTS IN PROGRESS - REVISED													
31-Dec-97													
Job #	Job Name	Cost Incurred to Date	Estimated Cost to Complete	Total Estimated Cost	Percent Complete	Contract Price	Estimated Total Gross Earnings	Earnings Recognized	Cost and Earnings To Date	Billings To Date	Cost and Earnings Over Billings	Billings Over Cost and Earnings	GP %
426	6>	\$ 15,878,479	\$ 1,430,469	\$ 17,308,948	91.74%	\$ 18,961,022	\$ 1,652,074	\$ 1,515,541	\$ 17,394,020	\$ 16,899,942	\$ 494,078	\$ -	8.71%
439	4>	\$ 6,309,222	\$ 4,214,516	\$ 10,523,738	59.95%	\$ 10,289,145	\$ (234,593)	\$ (234,593)	\$ 6,074,629	\$ 6,337,295	\$ -	\$ 262,666	-2.28%
445	6>	\$ 4,169,371	\$ 6,624,479	\$ 10,793,850	38.63%	\$ 10,357,787	\$ (436,063)	\$ (436,063)	\$ 3,733,308	\$ 4,349,670	\$ -	\$ 616,362	-4.21%
448	6>	\$ 521,254	\$ 3,913,779	\$ 4,435,033	11.75%	\$ 4,604,000	\$ 168,967	\$ 19,859	\$ 541,113	\$ 509,198	\$ 31,915	\$ -	3.67%
449		\$ 515,339	\$ 934,356	\$ 1,449,695	35.55%	\$ 1,387,666	\$ (62,029)	\$ (62,029)	\$ 453,310	\$ 473,383	\$ -	\$ 20,073	-4.47%
450		\$ 115,461	\$ 3,127,293	\$ 3,242,754	3.56%	\$ 3,266,600	\$ 23,846	\$ 849	\$ 116,310	\$ -	\$ 116,310	\$ -	0.73%
451	5>	\$ 411,608	\$ 6,170,750	\$ 6,582,358	6.25%	\$ 6,880,993	\$ 298,635	\$ 18,674	\$ 430,282	\$ 599,088	\$ -	\$ 168,806	4.34%
TOTALS		\$ 27,920,734	\$ 26,415,641	\$ 54,336,375	51.38%	\$ 55,747,213	\$ 1,410,838	\$ 822,239	\$ 28,742,973	\$ 29,168,576	\$ 642,303	\$ 1,067,906	
							2.53%				Net \$	\$ (425,603)	
									Previously reported		\$ 1,072,281	\$ 681,924	
									Difference		\$ (429,978)	\$ (385,982)	\$ (815,960)
Critical Assumptions:													
1>	Column C, G & K from the supplemental schedules of the audited statements.												
2>	Column E calculated from Gross Profit % in column N.												
3>	Gross Profit %'s are based on actual from schedule prepared as of 12/31/99 with exception of Job's #439 & 451 as explained below.												
4>	Gross Profit % used is the 1997 estimated loss as documented in the workpapers. The job performed better and the income realized in 1998 & 1999.												
5>	Gross Profit % used was based on clients original estimate as documented in 1997 workpaper file since the job had just started and auditors knowledge of the loss is probably not reasonable.												
6>	Job completed in 1998												

C

EXHIBIT C-1

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EXHIBIT C-2

439
Mahanoy Prison
1997

Effect on gross Profit	16
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For 1998, the difference is in the total contract amount because we did not record the contingent gain of \$1,162K.

As reported on the schedules prepared by CCI as of 12/31/99.

EXHIBIT C-3

EXHIBIT C-3

Job #: 445
 Job Name: Houtzdale Prison
 Year Started: 1997

	Inception	12/31/96	As reported 12/31/97	Recast 12/31/97	As reported 12/31/98	Contract 12/31/99
Original Contract	10,286,000	-	10,286,000	10,286,000	10,286,000	-
Modifications	-	-	71,787	71,787	651,202	-
Contract Amount	10,286,000	-	10,357,787	10,357,787	10,937,202	-
Estimated Costs	10,086,304	-	10,440,743	10,793,850	11,397,234	-
Gross Profit	199,696	-	(82,956)	(436,063)	(460,032)	-
Gross Profit %	1.94%	#DIV/0!	-0.80%	-4.21%	-4.21%	#DIV/0!
Percent complete			39.93%	38.63%	100.00%	
Effect on gross Profit (353,107)						

Notes:

The job was estimated as a loss as of 12/31/97. We recast using the total loss on the contract at completion.. There was nothing in the workpapers to support that Brown Schultz did any work to determine how significant the loss would be. Once a loss is determined it would have been prudent to challenge management's estimates to determine that the entire loss was accrued at 12/31/97.

Legend:

Inception From the 1997 Brown Schultz worksheet file, column labeled "original contract".
 As reported From the audited financial statement for the respective year prepared by Brown Schultz.
 Recast Also agrees with audit worksheet file.
 Contract As recast in the expert's revised contracts in progress schedule.
 As reported on the schedules prepared by CCI as of 12/31/99.

EXHIBIT C-4

Job #:
Job Name:
Year Started:

448	Inception	12/31/96	As reported 12/31/97	Recast 12/31/97	As reported 12/31/98	Contract 12/31/99
Outlook Pointe						
1997						
Original Contract	4,606,000	-	4,606,000 (2,000)	4,606,000 (2,000)	4,606,000 194,644	4,606,000 250,021
Modifications						
Contract Amount	4,606,000	-	4,604,000	4,604,000	4,800,644	4,856,021
Estimated Costs	4,472,288	-	4,328,590	4,435,033	4,655,443	4,677,876
Gross Profit	133,712	-	275,410	168,967	145,201	178,145
Gross Profit %	2.90%	#DIV/0!	5.98%	3.67%	3.02%	3.67%
Percent complete			12.04%	11.75%	100.00%	100.00%
				Effect on gross Profit		(13,306)

Notes:

The job was recast using the final gross profit percentage of 3.67%. As of 12/31/97 the job was only 12% complete and the original estimate was 2.90%. Management and Brown Schultz supported the higher gross profit without any additional work.

Legend:

Inception From the 1997 Brown Schultz worksheet file, column labeled "original contract".
As reported From the audited financial statement for the respective year prepared by Brown Schultz.
Recast Also agrees with audit worksheet file.
Contract As recast in the expert's revised contracts in progress schedule.
As reported on the schedules prepared by CCI as of 12/31/99.

EXHIBIT C-5

Job #:
Job Name:
Year Started:

449
U.E.P.H. Headq.
1997

	Inception	12/31/96	As reported 12/31/97	Recast 12/31/97	As reported 12/31/98
Original Contract	1,387,666	-	1,387,666	1,387,666	1,387,666
Modifications	-	-	-	-	68,892
Contract Amount	1,387,666	-	1,387,666	1,387,666	1,456,558
Estimated Costs	1,326,311	-	1,374,859	1,449,695	1,521,701
Gross Profit	61,355	-	12,807	(62,029)	(65,143)
Gross Profit %	4.42%	#DIV/0!	0.92%	-4.47%	-4.47%
Percent complete			37.48%	35.50%	100.00%

Effect on gross Profit (66,829)

Notes:

The job was recast using the actual gross profit/(loss) % at completion of the job. Since the job was a loss, the entire loss would have been accrued at 12/31/97. The workpapers of Brown Schultz indicate problems with the job however there is no evidence of additional procedures to determine if a loss was probable.

Legend:

Inception	From the 1997 Brown Schultz workpaper file, column labeled "original contract".
As reported	From the audited financial statement for the respective year prepared by Brown Schultz.
Recast	Also agrees with audit workpaper file.
Contract	As recast in the expert's revised contracts in progress schedule.
	As reported on the schedules prepared by CCI as of 12/31/99.

EXHIBIT C-6

EXHIBIT C-6

Job #:
Job Name:
Year Started:

450									
Johnstown									
1997									
	Inception	12/31/96	As reported 12/31/97	Recast 12/31/97	As reported 12/31/98	Recast 12/31/98	Contract 12/31/99		
Modifications	3,266,600	-	3,266,600	3,266,600	3,266,600	3,266,600	3,266,600	465,969	
Contract Amount	3,266,600	-	3,266,600	3,266,600	3,266,600	3,266,600	3,732,569		
Estimated Costs	3,219,018	-	3,237,111	3,242,754	3,245,082	3,242,754	3,705,315		
Gross Profit	47,582	-	29,489	23,846	21,518	23,846	27,254		
Gross Profit %	1.46%	#DIV/0!	0.90%	0.73%	0.66%	0.73%	0.73%		
Percent complete			3.57%	3.56%	36.14%	36.17%	100.00%		
			Effect on gross Profit	(204)		848			

Notes:

For both 1997 and 1998 the job was recast using the actual gross profit % at completion of the job.

Legend:

Inception From the 1997 Brown Schultz workpaper file, column labeled "original contract".
As reported From the audited financial statement for the respective year prepared by Brown Schultz.
Also agrees with audit workpaper file.
Recast As recast in the expert's revised contracts in progress schedule.
Contract As reported on the schedules prepared by CCI as of 12/31/99.

EXHIBIT C-7

Job #:
Job Name:
Year Started:

451																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
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Notes:

For 1997 we recast using CCI's original gross profit estimate of 4.34%. We used this because the job was just started and it would have been difficult to determine the entire loss. However, there was also no justification to increase the GP% to the 7.11% accepted by Brown Schultz based on the job just starting and the historical gross profit on contracts for CCI.

For 1998, we recast using the actual gross profit/(loss) incurred at job completion. The 1998 year showed a loss but there was no evidence to support that Brown Schultz extended audit procedures to determine the magnitude of the loss.

Legend:

Inception From the 1997 Brown Schultz worksheet file, column labeled "original contract".
As reported From the audited financial statement for the respective year prepared by Brown Schultz.
Also agrees with audit worksheet file.
Recast As recast in the expert's revised contracts in progress schedule.
Contract As reported on the schedules prepared by CCI as of 12/31/99.